Four-Year Index

AUTHOR INDEX

AGGARWAL, RAJ, *FASB No. 8 and Reported Results of Multinational Operations: Hazard for Managers and Investors*, Vol. 1, No. 3 (Spring 1978), p. 197.

AGRAWAL, SURENDRA P., HALLBAUER, ROSALIE & PERRITT, GERALD W., *Measurement of the Current Cost of Equivalent Productive Capacity*, Vol. 3, No. 2 (Winter 1980), p. 163.

ALFORD, MARK R. & EDMONDS, THOMAS P., *A Replication: Does Audit Involvement Affect the Quality of Interim Report Numbers?* Vol. 4, No. 3 (Spring 1981), p. 255.

ARRINGTON, C. EDWARD & PANY, KURT, *SAS No. 30: Clarifying and Extending the Accountant's Involvement With Reporting on Internal Accounting Control*, Vol. 4, No. 4 (Summer 1981), p. 365.

ASHTON, ROBERT H., *Comment: Some Observations on Auditor's Evaluations of Internal Accounting Controls*, Vol. 3, No. 1 (Fall 1979), p. 56.

ASHTON, ROBERT H. & HYLAS, ROBERT E., *A Study of the Response to Balance and Invoice Confirmation Requests*, Vol. 4, No. 4 (Summer 1981), p. 325.

BAKER, C. RICHARD, *Leasing and the Setting of Accounting Standards: Mapping the Labyrinth*, Vol. 3, No. 3 (Spring 1980), p. 197.

BASTABLE, C.W. & BEAMS, FLOYD A., *Cash Flows and Cash Cows*, Vol. 4, No. 3 (Spring 1981), p. 248.

BIDWELL III, CLINTON M. & RIDDLE, JR., JOHN R., *Market Inefficiencies—Opportunities for Profits*, Vol. 4, No. 3 (Spring 1981), p. 198.

BOHAN, MICHAEL P., *Balance Sheet Financing—On and Off*, Vol. 4, No. 4 (Summer 1981), p. 360.

Interim Financial Reporting . . . Shall We Be Discrete? Vol. 2, No. 2 (Winter 1979), p. 183.

Measuring the Compensation Element in Employee Stock Option Plans, Vol. 2, No. 3 (Spring 1979), p. 261.

New Directions in Lease Accounting, Vol. 3, No. 3 (Spring 1980), p. 264.

Service Enterprises and the Accounting Standards Executive Committee, Vol. 2, No. 1 (Fall 1978), p. 76.

The Concept of APB Opinion No. 11 is Being Whittled Away, Vol. 3, No. 1 (Fall 1979), p. 76.

BOHAN, MICHAEL P. & VAN CAMP, JOHN, *For Those With Interest—a Capital Idea*, Vol. 4, No. 1 (Fall 1980), p. 77.

BRANCH, BEN & BERKOWITZ, BRUCE, *The Predictive Accuracy of the Business Week Earnings Forecasts*, Vol. 4, No. 3 (Spring 1981), p. 215.

CARMICHAEL, DOUGLAS R., *The Cohen Commission in Perspective: Actions and Reactions*, Vol. 2, No. 4 (Summer 1979), p. 294.

CLURMAN, HERMAN, *"Perks": Recent Tax Legislation*, Vol. 2, No. 4 (Summer 1979), p. 344.

COE, TEDDY L., *An Analysis of the SEC Monitoring of Prospectuses*, Vol. 2, No. 3 (Spring 1979), p. 244.

COOPER, TERRY, *Replacement Cost and BETA: A Financial Model*, Vol. 3, No. 2 (Winter 1980), p. 138.

COPELAND, THOMAS E., *Efficient Capital Markets: Evidence and Implications for Financial Reporting*, Vol. 2, No. 1 (Fall 1978), p. 33.

CRAMER, JR., JOE J. & NEYHART, JR., CHARLES A., *A Comprehensive Accounting Framework for Evaluating Contracts*, Vol. 2, No. 2 (Winter 1979), p. 135.

DAWSON, STEVE, *Views From Abroad: Hong Kong*, Vol. 2, No. 2 (Winter 1979), p. 165.

DEMING, W. EDWARDS, *On a Problem in Standards of Auditing From the Viewpoint of Statistical Practice*, Vol. 2, No. 3 (Spring 1979), p. 197.

DEITRICK, JAMES W. & ALDERMAN, C. WAYNE, *Interim Reporting Developments: A Step Toward the Auditor-of-Record Concept*, Vol. 2, No. 4 (Summer 1979), p. 316.

ELLENTUCK, ALBERT B., *Acquiring Loss Corporations: A Changing Art*, Vol. 2, No. 1 (Fall 1978), p. 81.

A New Corporation? Watch Out for Foot Faults, Vol. 1, No. 2 (Winter 1978), p. 130.

Corporations, Vol. 1, No. 3 (Spring 1978), p. 242.

A New Decision Opens Door to Tax Savings on Meals Furnished to Employees, Vol. 3, No. 2 (Winter 1980), p. 185.

1977 Tax Comments, Vol. 1, No. 1 (Fall 1977), p. 58.

The Advanced Ruling: Does It Still Provide Valuable Tax Insurance? Vol. 2, No. 2 (Winter 1979), p. 188.

The "F" Reorganizations: A Unique Tax Planning Tool, Vol. 3, No. 1 (Fall 1979), p. 83.

The Revenue Act of 1978 and How It Affects Business, Vol. 2, No. 4 (Summer 1979), p. 357.

ELLENTUCK, ALBERT B. & BAUERNFEIND, GEORGE, *How Installment Sales Changes Affect Businessmen*, Vol. 4, No. 4 (Summer 1981), p. 372.

Thor *Decision Triggers IRS Attack on Improper Inventory Methods*, Vol. 3, No. 4 (Summer 1980), p. 371.

ELLENTUCK, ALBERT B. & MILBURN, ROBERT, *Tax Shelters in Today's Economy*, Vol. 4, No. 1 (Fall 1980), p. 84.

FISHER, MARGUERITE, *Internal Controls: Guidelines for Management Action*, Vol. 1, No. 4 (Summer 1978), p. 349.

FITZGERALD, RICHARD D. & KELLEY, ELEANOR M., *International Disclosure Standards—The United Nations Position*, Vol. 3, No. 1 (Fall 1979), p. 5.

FLAHERTY, RICHARD E. & SCHWARTZ, BILL N., *Earnings Per Share: Compliance and Understandability*, Vol. 4, No. 1 (Fall 1980) p. 47.

FRANKFURTER, GEORGE M., *Index Funds: Fad or Foe?* Vol. 1, No. 2 (Winter 1978), p. 116.

FREITAS, LEWIS P., *Analyzing Financial Statements in Japan*, Vol. 4, No. 1 (Fall 1980), p. 70.

Comparing the Economic Performance of Japan and the United States, Vol. 4, No. 3 (Spring 1981), p. 270.

Financial Developments in Japan, Vol. 1, No. 2 (Winter 1978), p. 155.

Investment Decision Making in Japan, Vol. 4, No. 4 (Summer 1981), p. 378.

Issuing Yen Debt, Vol. 2, No. 4 (Summer 1979), p. 346.

Japan's Money and Bond Markets, Vol. 1, No. 4 (Summer 1978), p. 377.

FREUND, WILLIAM C., *Can the 1980s Be Better?* Vol. 4, No. 3 (Spring 1981), p. 275.

Have We Really Solved the "Capital Shortage" Problem? Vol. 1, No. 1 (Fall 1977), p. 53.

Investment Efficiency and Our Economic Future, Vol. 3, No. 4 (Summer 1980), p. 368.

Long-Range Planning to Avoid Stagflation, Vol. 2, No. 3 (Spring 1979), p. 254.

Our Changing Population in the 1980s, Vol. 4, No. 1 (Fall 1980), p. 92.

The Changing Economics of the Securities Industry, Vol. 3, No. 1 (Fall 1979), p. 70.

The Dynamics of Inflation, Vol. 1, No. 2 (Winter 1978), p. 124.

The Energy Equation Over the Next Ten Years, Vol. 3, No. 2 (Winter 1980), p. 174.
The Indispensable Principle of TINSTAAFL, Vol. 1, No. 3 (Spring 1978), p. 237.
Taxing Capital Gains, Vol. 2, No. 2 (Winter 1979), p. 173.
When the Accounts Don't Balance, Vol. 2, No. 1 (Fall 1978), p. 65.

FRIED, DOV, *Compensating for Inflation: Shorter Life vs. Accelerated Depreciation Methods*, Vol. 4, No. 4 (Summer 1981), p. 295.

GAMBLE, GEORGE O., *Concepts of Capital Maintenance*, Vol. 4, No. 3 (Spring 1981), p. 220.

GIVOLY, DAN, RONEN, JOSHUA & SCHIFF, ALLEN, *Does Audit Involvement Affect the Quality of Interim Report Numbers?* Vol. 1, No. 4 (Summer 1978), p. 361.

GLASSMAN, MICHAEL L., *Free Trade and the ITC*, Vol. 1, No. 1 (Fall 1977), p. 64.
Washington Watch, Vol. 1, No. 3 (Spring 1978), p. 279.
The Outlook for Merger Activity, Vol. 1, No. 2 (Winter 1978), p. 173.

GORMLEY, R. JAMES, *Professional Risks in Purchase Audits and Reviews*, Vol. 3, No. 4 (Summer 1980), p. 293.

GOVINDARAJAN, VIJAYARAGHAVAN, *Objectives of Financial Reporting by Business Enterprises: Some Evidence of User Preference*, Vol. 2, No. 4 (Summer 1979), p. 339.

GREER, JR., WILLIS R. & MORRISSEY, JR., LEONARD E., *Accounting Rule-Making in a World of Efficient Markets*, Vol. 2, No. 1 (Fall 1978), p. 49.

GROSSMAN, STEVEN D., KRATCHMAN, STANLEY H., & GUTBERLET, LOUIS G., *Compilation and Review of Financial Statements by an Accountant*, Vol. 3, No. 4 (Summer 1980), p. 313.
Compilation and Review Reports on Financial Statements Presented on the Cash Basis or the Income Tax Basis of Accounting, Vol. 4, No. 2 (Winter 1981), p. 169.

HENNESSY, VINCENT C., *Accounting for Pension Liabilities Created by ERISA*, Vol. 1, No. 4 (Summer 1978), p. 317.

HONIG, LAWRENCE E., *Theory vs. Practice: Parsimony as Referee*, Vol. 1, No. 3 (Spring 1978), p. 231.

HORVITZ, JEROME S. & HAINKEL, MICHAEL, *The IRS Summons Power and Its Effect on the Independent Auditor*, Vol. 4, No. 2 (Winter 1981), p. 114.

HORWITZ, B. & KOLODNY, R., *Segment Reporting: Hindsight After Ten Years*, Vol. 4, No. 1 (Fall 1980), p. 20.

HORWITZ, BERTRAND & KOLODNY, RICHARD, *The Impact of Rule Making on R&D Investments of Small High-Technology Firms*, Vol. 4, No. 2 (Winter 1981), p. 102.

HUSSEIN, MOHAMED ELMUTTASIM & KETZ, J. EDWARD, *Ruling Elites of the FASB: A Study of the Big Eight*, Vol. 3, No. 4 (Summer 1980), p. 354.

IJIRI, YUJI, *Cash-Flow Accounting and Its Structure*, Vol. 1, No. 4 (Summer 1978), p. 331.

IMHOFF, JR., EUGENE A., *Analytical Review of Income Elements*, Vol. 4, No. 4 (Summer 1981), p. 333.

INGBERMAN, MONROE, *The Evolution of Replacement Cost Accounting*, Vol. 3, No. 2 (Winter 1980), p. 101.

INGBERMAN, MONROE & SORTER, GEORGE H., *The Role of Financial Statements in an Efficient Market*, Vol. 2, No. 1 (Fall 1978), p. 49.

JOHNSTON, DONALD J., LEMON, W. MORLEY & NEUMANN, FREDERICK L., *The Canadian Study of the Role of the Auditor*, Vol. 3, No. 3 (Spring 1980), p. 251.

KAY, ROBERT S., *The Cohen Commission Report: Some Criticisms*, Vol. 2, No. 4 (Summer 1979), p. 307.

KING, THOMAS E., *Accounting Standards for Reporting Unincorporated Partnerships in Corporate Financial Statements*, Vol. 2, No. 3 (Spring 1979), p. 209.

KRIPKE, HOMER, *Where Are We on Securities Disclosure After the Advisory Committee Report?* Vol. 2, No. 1 (Fall 1978), p. 4.

KROSS, WILLIAM, CHAPMAN, GORDON & STRAND, KENNETH H., *Fully Diluted Earnings Per Share and Security Returns: Some Additional Evidence*, Vol. 4, No. 1 (Fall 1980), p. 36.

LEMBKE, VALDEAN C. & SMITH, JOHN H., *Replacement Costs: An Analysis of Financial Statement and Tax Policy Effects*, Vol. 3, No. 2 (Winter 1980), p. 147.

LEMBKE, VALDEAN C. & TOOLE, HOWARD R., *Differences in Depreciation Methods and the Analysis of Supplemental Current-Cost and Replacement-Cost Data*, Vol. 4, No. 2 (Winter 1981), p. 128.

LEV, BARUCH & TAYLOR, KENNETH W., *Accounting Recognition of Imputed Interest on Equity: An Empirical Investigation*, Vol. 2, No. 3 (Spring 1979), p. 232.

LOY, L. DAVID & TOOLE, HOWARD R., *Accounting for Discounted Con-*

vertible Bond Exchanges: A Survey of Results, Vol. 3, No. 3 (Spring 1980), p. 227.

MARTIN, JOHN D., ANDERSON, PAUL F. & KEOWN, ARTHUR J., *Lease Capitalization and Stock Price Stability: Implications for Accounting*, Vol. 2, No. 2 (Winter 1979), p. 151.

MCCALLUM, JOHN S., *A Note on Professor Robbins' Paper on Capital Budgeting Under Risky Conditions*, Vol. 1, No. 4 (Summer 1978), p. 373.

MILLER, EDWARD M., *Why Overstated Earnings Affect Stock Prices But Not the Reverse—An Important Asymmetry*, Vol. 4, No. 1 (Fall 1980), p. 6.

NOREEN, ERIC W., Comment: *Measuring the Compensation Element in Employee Stock Option Plans*, Vol. 3, No. 1 (Fall 1979), p. 67.

OVADIA, ARIE & RONEN, JOSHUA, *General Price-Level Adjustment and Replacement Cost Accounting as Special Cases of the Index Number Problem*, Vol. 3, No. 2 (Winter 1980), p. 113.

PEARSON, MICHAEL A., LINDGREN, JR., JOHN H. & MYERS, BUDDY L., *A Preliminary Analysis of AUDSEC Voting Patterns*, Vol. 2, No. 2 (Winter 1979), p. 122.

PETTY, J. WILLIAM & PINKERTON, JOHN M., *The Stock-Repurchase Decision: A Market Perspective*, Vol. 1, No. 2 (Winter 1978), p. 99.

PALMON, DAN & KWATINETZ, MICHAEL, *The Significant Role Interpretation Plays in the Implementation of SFAS No. 13*, Vol. 3, No. 3 (Spring 1980), p. 207.

POMERANZ, FELIX, *A Corporate Response to the Foreign Corrupt Practices Act*, Vol. 2, No. 1 (Fall 1978), p. 70.

Auditors' Sensitivity to Fraud, Vol. 3, No. 2 (Winter 1980), p. 178.

Budgeting—Emerging Area of Audit Interest, Vol. 3, No. 3 (Spring 1980), p. 270.

Business Ethics—Can We Stem the Decline? Vol. 1, No. 3 (Spring 1978), p. 257.

Emerging Reporting and Disclosure Requirements for Transnationals, Vol. 2, No. 2 (Winter 1979), p. 177.

How the Audit Committee Should Work, Vol. 1, No. 1 (Fall 1977), p. 45.

Preemptive Auditing: Future Shock or Present Opportunity? Vol. 2, No. 4 (Summer 1979), p. 351.

Social Measurement: A Primer for Implementation, Vol. 1, No. 4 (Summer 1978), p. 385.

Tentative Conclusions of the Commission on Auditor's Responsi-

bilities: A Business Appraisal, Vol. 1, No. 2 (Winter 1978), p. 143.

POMERANZ, FELIX & GALE, JAMES C., *Auditing the Strategic Plan*, Vol. 4, No. 2 (Winter 1981), p. 162.

RABEL, WILLIAM H. & HUGHES, CHARLES E., *Accounting for Losses in a Dynamic Economy*, Vol. 1, No. 3 (Spring 1978), p. 283.

Taxation of Group Life Insurance, Vol. 1, No. 2 (Winter 1978), p. 177.

The Role of Financial Officers in Risk Management, Vol. 1, No. 1 (Fall 1977), p. 83.

RAMAN, K.K., *Municipal Financial Reporting: Monitoring "Full" Accountability*, Vol. 4, No. 4 (Summer 1981) p. 352.

The Tiebout Hypothesis: Implications for Municipal Financial Reporting, Vol. 3, No. 1 (Fall 1979), p. 31.

RECKERS, PHILIP M.J. & TAYLOR, MARTIN E., *Consistency in Auditors' Evaluations of Internal Accounting Controls*, Vol. 3, No. 1 (Fall 1979), p. 42.

ROBBINS, SIDNEY *M.*, *Risk Analysis in Capital Budgeting*, Vol. 1, No. 1 (Fall 1977), p. 5.

ROBERTS, DONALD, *Controlling Audit Risk—A Method for Optimal Sample Design*, Vol. 4, No. 1 (Fall 1980), p. 57.

ROBERTSON, JACK C. & ALDERMAN, C. WAYNE, *Comparative Auditing Standards*, Vol. 4, No. 2 (Winter 1981), p. 144.

RONEN, JOSHUA & SADAN, SIMCHA, *Accounting Classification as a Tool for Income Prediction*, Vol. 3, No. 4 (Summer 1980), p. 339.

SCHIENEMAN, GARY S., *International Accounting: Issues and Perspective*, Vol. 3, No. 1 (Fall 1979), p. 21.

SCHIFF, MICHAEL, *A Note on Transfer Pricing and Industry Segment Reporting*, Vol. 2, No. 3 (Spring 1979), p. 224.

SCHIFF, MICHAEL, SORTER, GEORGE H. & WIESEN, JEREMY L., *The Evolving Role of Corporate Audit Committees*, Vol. 1, No. 1 (Fall 1977), p. 19.

SCHWARTZ, BILL N., *Income Tax Allocation: It Is Time for a Change*, Vol. 4, No. 3 (Spring 1981), p. 238.

SCLAWY, ADRIAN & STINER, JR., FREDERIC M., *How Long Will the Working Papers in Your Files Last*? Vol. 4, No. 3 (Spring 1981), p. 265.

SEIDLER, LEE J., *The Cohen Commission After One Year: A Personal View*, Vol. 2, No. 4 (Summer 1979), p. 285.

SEIDMAN, SAMUEL N., *Annotations and Analysis*, Vol. 1, No. 2 (Winter 1978), p. 149.

Merger Activity Strengthens Stock Market, Vol. 3, No. 3 (Spring 1980), p. 282.
The Market Environment (1), Vol. 1, No. 3 (Spring 1978), p. 272.
The Market Environment (2), Vol. 1, No. 4 (Summer 1978), p. 391.
The Market Environment (3), Vol. 2, No. 1 (Fall 1978), p. 86.
The Market Environment (4), Vol. 2, No. 3 (Spring 1970), p. 265.
The Market Environment (5), Vol. 2, No. 4 (Summer 1979), p. 363.
The Use of Preferred Stock in Acquisitions, Vol. 4, No. 2 (Winter 1981), p. 179.

SINGHVI, SURENDRA S., *Allocating Corporate Expenses: Why and How?* Vol. 1, No. 3 (Spring 1978), p. 290.
Measuring Profitability by Business Segment, Vol. 1, No. 2 (Winter 1978), p. 184.

STEINBRINK, JOHN P., *Corporate Compensation Committees Showing Their Strength*, Vol. 1, No. 2 (Winter 1978), p. 159.
Market Pricing Executive Pay, Vol. 1, No. 3 (Spring 1978), p. 294.
The Effect of the Tax Reform Act of 1976, Vol. 1 (Fall 1977), p. 78.

STREER, PAUL J., *Conforming Financial and Tax Accounting: Will the Conceptual Framework Help?* Vol. 2, No. 4 (Summer 1979), p. 329.

THYLIN, ROY D., *Conceptual Framework—Pressures for Change*, Vol. 1, No. 2 (Winter 1978), p. 164.
Washington Influence on Accounting, Vol. 1, No. 3 (Spring 1978), p. 264.

WELKER, ROBERT B., *Comment: The Effect of Replacement Cost Disclosures on Security Prices*, Vol. 4, No. 2 (Winter 1981), p. 136.

WIESEN, JEREMY, *Reporting Concepts for the 1980s*, Vol. 4, No. 4 (Summer 1981), p. 309.

WIESEN, JEREMY & ENG, RICHARD, *Corporate Perks: Disclosure and Tax Considerations*, Vol. 2, No. 2 (Winter 1979), p. 101.

YOUNG, ALLAN E., *Accounting for Treasury Stock*, Vol. 1, No. 3 (Spring 1978), p. 217.
Common Stock Repurchasing: Another Means of Reducing Corporate Size, Vol. 3, No. 3 (Spring 1980), p. 244.

ZEIKEL, ARTHUR, *Collectibles, Intangibles, and ERISA*, Vol. 4, No. 2 (Winter 1981), p. 185.

Collectibles, Intangibles, and ERISA—Part II, Vol. 4, No. 3 (Spring 1981), p. 281.
Covered Options Writing for Institutional Investors, Vol. 3, No. 3 (Spring 1980), p. 276.
Indexed Portfolios, Vol. 1, No. 2 (Winter 1978), p. 136.
International Diversification, Vol. 3, No. 1 (Fall 1979), p. 87.
Investment Objectives, Vol. 1, No. 3 (Spring 1978), p. 249.
Pension Funds, Vol. 1, No. 1 (Fall 1977), p. 68.
Portfolio Management Financial Planning Models, Vol. 1, No. 4 (Summer 1978), p. 397.
Real Estate Equity Investing, Vol. 3, No. 4 (Summer 1980), p. 375.
Some Thoughts on Picking a Manager, Vol. 2, No. 1 (Fall 1978), p. 91.
Stock Market Fundamentals, Vol. 2, No. 3 (Spring 1979), p. 270.
Stock Market Prospects, Vol. 2, No. 4 (Summer 1979), p. 368.

SUBJECT INDEX

Accounting Developments

Accounting Classification as a Tool for Income Prediction, *J. Ronen & S. Sadan*, Vol. 3, No. 4 (Summer 1980), p. 339.
Accounting for Discounted Convertible Bond Exchanges, *L.D. Loy & H.R. Toole*, Vol. 3, No. 3 (Spring 1980), p. 227.
Accounting for Pension Liabilities Created by ERISA, *V.C. Hennessy*, Vol. 1, No. 4 (Summer 1978), p. 317.
Accounting Recognition of Imputed Interest on Equity: An Empirical Investigation, *B. Lev & K.W. Taylor*, Vol. 2, No. 3 (Spring 1979), p. 232.
Allocating Corporate Expenses: Why and How? *S.S. Singhvi*, Vol. 1, No. 3 (Spring 1978), p. 290.
Balance Sheet Financing—On and Off, *M.P. Bohan*, Vol. 4, No. 4 (Summer 1981), p. 360.
Cash-Flow Accounting and Its Structure, *Y. Ijiri*, Vol. 1, No. 4 (Summer 1978), p. 331.
[The] Concept of APB Opinion No. 11 Is Being Whittled Away, *M.P. Bohan*, Vol. 3, No. 1 (Fall 1979), p. 76.
Conceptual Framework—Pressures for Change, *R.D. Thylin*, Vol. 1, No. 2 (Winter 1978), p. 164.

For Those With Interest—A Capital Idea, *M.P. Bohan & J. Van Camp*, Vol. 4, No. 1 (Fall 1980), p. 77.

Interim Financial Reporting . . . Shall We Be Discrete? *M.P. Bohan*, Vol. 2, No. 2 (Winter 1979), p. 183.

Measuring the Compensation Element in Employee Stock Option Plans, *M.P. Bohan*, Vol. 2, No. 3 (Spring 1979), p. 261.

Measuring Profitability by Business Segment, *S.S. Singhvi*, Vol. 1, No. 2 (Winter 1978), p. 184.

New Directions in Lease Accounting, *M.P. Bohan*, Vol. 3, No. 3 (Spring 1980), p. 264.

Service Enterprises and the Accounting Standards Executive Committee, *M.P. Bohan*, Vol. 2, No. 1 (Fall 1978), p. 76.

Washington Influence on Accounting. *R.D. Thylin*, Vol. 1, No. 3 (Spring 1978), p. 264.

Accounting—International

International Accounting: Issues and Perspective, *G.S. Schieneman*, Vol. 3, No. 1 (Fall 1979), p. 21.

International Disclosure Standards—The United Nations Position, *R.D. Fitzgerald & E.M. Kelley*, Vol. 3, No. 1 (Fall 1979), p. 5.

Emerging Reporting and Disclosure Requirements for Transnationals, *F. Pomeranz*, Vol. 2, No. 2 (Winter 1979), p. 177.

Accounting Profession

[The] IRS Summons Power and Its Effect on the Independent Auditor, *J.S. Horwitz & M. Hainkel*, Vol. 4, No. 2 (Winter 1981), p. 114.

[A] Preliminary Analysis of AudSEC Voting Patterns, *M.A. Pearson, J.H. Lindgren, Jr. & B.L. Myers*, Vol. 2, No. 2 (Winter 1979), p. 122.

Professional Risks in Purchase Audits and Reviews, *R.J. Gormley*, Vol. 3, No. 4 (Summer 1980), p. 293.

Ruling Elites of the FASB: A Study of the Big Eight, *M.E. Hussein & J.E. Ketz*, Vol. 3, No. 4 (Summer 1980), p. 354.

Theory vs. Practice: Parsimony as Referee, *L.E. Honig*, Vol. 1, No. 3 (Spring 1978), p. 231.

Accounting Pronouncements

Accounting for Pension Liabilities Created by ERISA, *V.C. Hennessy*, Vol. 1, No. 4 (Summer 1978), p. 317.

Accounting for Treasury Stock, *A.E. Young*, Vol. 1, No. 3 (Spring 1978), p. 217.

Accounting Standards for Reporting Unincorporated Partnerships in Corporate Financial Statements, *T.E. King*, Vol. 2, No. 3 (Spring 1979), p. 209.

Analytical Review of Income Elements, *E.A. Imhoff, Jr.*, Vol. 4, No. 4 (Summer 1981), p 333.

[A] Comprehensive Accounting Framework for Evaluating Executory Contracts, *J.J. Cramer, Jr. & C.A. Neyhart, Jr.*, Vol. 2, No. 2 (Winter 1979) p. 135.

Conforming Financial and Tax Accounting: Will the Conceptual Framework Help? *P.J. Streer*, Vol. 2, No. 4 (Spring 1979), p. 329.

FASB No. 8 and Reported Results of Multinational Operations: Hazards for Managers' and Investors, *R. Aggarwal*, Vol. 1, No. 3 (Spring 1978), p. 197.

[The] Impact of Rule Making on R&D Investments of Small High-Technology Firms, *B. Horwitz & R. Kolodny*, Vol. 4, No. 2 (Winter 1981), p. 102.

Income Tax Allocation: It Is Time for a Change, *B.N. Schwartz*, Vol. 4, No. 3 (Spring 1981), p. 238.

Leasing and the Setting of Accounting Standards: Mapping the Labyrinth, *C.R. Baker*, Vol. 3, No. 3 (Spring 1980), p. 197.

Segment Reporting: Hindsight After Ten Years, *B. Horwitz & R. Kolodny*, Vol. 4, No. 1 (Fall 1980), p. 20.

[The] Significant Role Interpretation Plays in the Implementation of SFAS No. 13, *D. Palmon & M. Kwatinetz*, Vol. 3, No. 3 (Spring 1980), p. 207.

[The] Tiebout Hypothesis: Implications for Municipal Financial Reporting, *K.K. Raman*, Vol. 3, No. 1 (Fall 1979), p. 31.

Auditing Developments

Auditing the Strategic Plan, *F. Pomenanz & J.C. Gale*, Vol. 4, No. 2 (Winter 1981) p. 162.

Auditors' Sensitivity to Fraud, *F. Pomeranz*, Vol. 3, No. 2 (Winter 1980), p. 178.

Budgeting—Emerging Area of Audit Interest, *F. Pomeranz*, Vol. 3, No. 3 (Spring 1980), p. 270.

Business Ethics—Can We Stem the Decline? *F. Pomeranz*, Vol. 1, No. 3 (Spring 1979), p. 257.

[The] Canadian Study of the Role of the Auditor, *D.J. Johnston, W.M. Lemon & F.L. Neumann*, Vol. 3, No. 3 (Spring 1980), p. 251.

Comment: Some Observations on Auditors' Evaluation of Internal Accounting Controls, *R.H. Ashton*, Vol. 3, No. 1 (Fall 1979), p. 56.

Comparative Auditing Standards, *J.C. Robertson & C.W. Alderman.* Vol. 4, No. 2 (Winter 1981), p. 144.

Consistency in Auditors' Evaluations of Internal Accounting Controls, *P.M.J. Reckers & M.E. Taylor*, Vol. 3, No. 1 (Fall 1979), p. 42.

[A] Corporate Response to the Foreign Corrupt Practices Act, *F. Pomeranz*, Vol. 2, No. 1 (Fall 1978), p. 70.

Does Auditing Involvement Affect the Quality of Interim Report Numbers? *D. Givoly, J. Ronen & A. Schiff*, Vol. 1, No. 4 (Summer 1978), p. 361.

[A] Replication: Does Audit Involvement Affect the Quality of Interim Report Numbers? *M.R. Alford & T.P. Edmonds*, Vol. 4, No. 3 (Spring 1981), p. 255.

Emerging Reporting and Disclosure Requirements for Transnationals, *F. Pomeranz*, Vol. 2, No. 2 (Winter 1979), p. 177.

Interim Reporting Developments: A Step Toward the Auditor-of-Record Concept, *J.W. Deitrick & C.W. Alderman*, Vol. 2, No. 4 (Summer 1979), p. 316.

Preemptive Auditing: Future Shock or Present Opportunity? *F. Pomeranz*, Vol. 2, No. 4 (Summer 1979), p. 351.

Professional Risks in Purchase Audits and Reviews, *R.J. Gormley*, Vol. 3, No. 4 (Summer 1980), p. 293.

SAS No. 30: Clarifying and Extending the Accountant's Involvement With Reporting on Internal Accounting Control, *C.E. Arrington & K. Pany*, Vol. 4, No. 4, (Summer 1981), p. 365.

Social Measurement: A Primer for Implementation, *F. Pomeranz*, Vol. 1, No. 4 (Summer 1978), p. 385.

Tentative Conclusions of the Commission on Auditor's Responsibilities: A Business Appraisal, *F. Pomeranz*, Vol. 1, No. 2 (Winter 1978), p. 143.

Audit Committees

[The] Evolving Role of Corporate Audit Committees, *M. Schiff, G.H. Sorter & J.L. Wiesen*, Vol. 1, No. 1 (Fall 1977), p. 19.

How the Audit Committee Should Work, *F. Pomeranz*, Vol. 1, No. 1 Fall 1977), p. 45.

Audit Methods

Controlling Audit Risk—A Method for Optimal Sample Design, *D. Roberts*, Vol. 4, No. 1 (Fall 1980), p. 57.

How Long Will the Working Papers in Your Files Last? *A. Sclawy & F.M. Stiner, Jr.*, Vol. 4, No. 3 (Spring 1981), p. 265.

On a Problem in Standards of Auditing From the Viewpoint of Statistical Practice, *W.E. Deming*, Vol. 2, No. 3 (Spring 1979), p. 197.

[A] Study of the Response to Balance and Invoice Confirmation Requests, *R.H. Ashton & R.E. Hylas*, Vol. 4, No. 4 (Summer 1981), p. 325.

Capital Budgeting

[A] Note on Professor Robbin's Paper on Capital Budgeting Under Risky Conditions, *J.S. McCallum*, Vol. 1, No. 4 (Summer 1978), p. 373.

Risk Analysis in Capital Budgeting, *S.M. Robbins*, Vol. 1, No. 1 (Fall 1977), p. 5.

Capital Maintenance

Concepts of Capital Maintenance, *G.O. Gamble*, Vol. 4, No. 3 (Spring 1981), p. 220.

Cash Flow

Cash-Flow Accounting and Its Structure, *Y. Ijiri*, Vol. 1, No. 4 (Summer 1978), p. 331.

Cash Flows and Cash Cows, *C.W. Bastable & F.A. Beams*, Vol. 4, No. 3 (Spring 1981) p. 248.

Cohen Commission

[The] Cohen Commission After One Year: A Personal View, *L.J. Seidler*, Vol. 2, No. 4 (Summer 1979), p. 285.

[The] Cohen Commission in Perspective: Actions and Reactions, *D.R. Carmichael*, Vol. 2, No. 4 (Summer 1979), p. 294.

[The] Cohen Commission Report: Some Compliments, Some Criticisms, *R.S. Kay*, Vol. 2, No. 4 (Summer 1979), p. 307.

Compilation and Review

Compilation and Review of Financial Statements by an Accountant, *L.G. Gutberlet*, Vol. 3, No. 4 (Summer 1980), p. 313.

Compilation and Review Reports on Financial Statements Presented on the Cash Basis or the Income Tax Basis of Accounting, *L.G. Gutberlet*, Vol. 4, No. 2 (Winter 1981), p. 169.

Conceptual Framework

Analytical Review of Income Elements, *E.A. Imhoff, Jr.*, Vol. 4, No. 4 (Summer 1981), p. 333.

Conceptual Framework—Pressures for Change, *R.D. Thylin*, Vol. 1, No. 2 (Winter 1978), p. 164.

Balance Sheet Financing—On and Off, *M.P. Bohan*, Vol. 4, No. 4 (Summer 1981), p. 360.

Corporate Developments

Annotations and Analysis, *S.N. Seidman*, Vol. 1, No. 2 (Winter 1978), p. 149.

[The] Market Environment (1), *S.N. Seidman*, Vol. 1, No. 3 (Spring 1978), p. 272.

[The] Market Environment (2), *S.N. Seidman*, Vol. 1, No. 4 (Summer 1978), p. 391.

[The] Market Environment (3), *S.N. Seidman*, Vol. 2, No. 1 (Fall 1978), p. 86.

[The] Market Environment (4), *S.N. Seidman*, Vol. 2, No. 3 (Spring 1979), p. 265.

[The] Market Environment (5), *S.N. Seidman*, Vol. 2, No. 4 (Summer 1979), p. 363.

Merger Activity Strengthens Stock Market, *S.N. Seidman*, Vol. 3, No. 3 (Spring 1980), p. 282.

[The] Use of Preferred Stock in Acquisitions, *S.N. Seidman*, Vol. 4, No. 2 (Winter 1981), p. 179.

Corporate Disclosure

Corporate Perks: Disclosure and Tax Considerations, *J. Wiesen & R. Eng*, Vol. 2, No. 2 (Winter 1979), p. 101.

International Disclosure Standards—The United Nations Position, *R.D. Fitzgerald & E.M. Kelley*, Vol. 3, No. 1 (Fall 1979), p. 5.

Segment Reporting: Hindsight After Ten Years, *B. Horwitz & R. Kolodny*, Vol. 4, No. 1 (Fall 1980), p. 20.

Where Are We on Securities Disclosure After the Advisory Committee Report? *H. Kripke*, Vol. 2, No. 1 (Fall 1978), p. 4.

Corporate Remuneration

Comment: Measuring the Compensation Element in Employee Stock Option Plans, *E.W. Noreen*, Vol. 3, No. 1 (Fall 1979), p. 67.

Corporate Compensation Committees Showing Their Strength, *J.P. Steinbrink*, Vol. 1, No. 2 (Winter 1978), p. 159.

Corporate Perks: Disclosure and Tax Considerations, *J. Wiesen & R. Eng*, Vol. 2, No. 2 (Winter 1979), p. 101.

[The] Effect of the Tax Reform Act of 1976, *J. Steinbrink*, Vol. 1, No. 1 (Fall 1977), p. 78.

Market Pricing Executive Pay, *J.P. Steinbrink*, Vol. 1, No. 3 (Spring 1978), p. 294.

"Perks": Recent Legislation, *H. Clurman*, Vol. 2, No. 4 (Summer 1979), p. 344.

Corporate Stock Repurchase

Accounting for Treasury Stock, *A.E. Young*, Vol. 1, No. 3 (Spring 1978), p. 217.

Common Stock Repurchasing: Another Means of Reducing Corporate Size, *A.E. Young*, Vol. 3, No. 3 (Spring 1980), p. 244.

[The] Stock-Repurchase Decision: A Market Perspective, *J.W. Petty & J.M. Pinkerton*, Vol. 1, No. 2 (Winter 1978), p. 99.

Earnings Forecasts

Accounting Classification as a Tool for Income Prediction, *J. Ronen & S. Sadan*, Vol. 3, No. 4 (Summer 1980), p. 339.

[The] Predictive Accuracy of the *Business Week* Earnings Forecasts, *B. Branch & B. Berkowitz*, Vol. 4, No. 3 (Spring 1981), p. 215.

Economist's Corner

Can the 1980s Be Better? *W.C. Freund*, Vol. 4, No. 3 (Spring 1981), p. 275.

[The] Changing Economics of the Securities Industry, *W.C. Freund*, Vol. 3, No. 1 (Fall 1979), p. 70.

[The] Dynamics of Inflation, *W.C. Freund*, Vol. 1, No. 2 (Winter 1978), p. 124.

[The] Energy Equation Over the Next Ten Years, *W.C. Freund*, Vol. 3, No. 2 (Winter 1980), p. 174.

Have We Really Solved the "Capital Shortage" Problem? *W.C. Freund*, Vol. 1, No. 1 (Fall 1977), p. 53.

[The] Indispensable Principle of TINSTAAFL, *W.C. Freund*, Vol. 1, No. 3 (Spring 1978), p. 237.
Investment Efficiency and Our Economic Future, *W.C. Freund*, Vol. 3, No. 4 (Summer 1980), p. 368.
Long-Range Planning to Avoid Stagflation, *W.C. Freund*, Vol. 2, No. 3 (Spring 1979), p. 254.
Our Changing Population in the 1980s, *W.C. Freund*, Vol. 4, No. 1 (Fall 1980), p. 92.
When the Accounts Don't Balance, *W.C. Freund*, Vol. 2, No. 1 (Fall 1978), p. 65.
Taxing Capital Gains, *W.C. Freund*, Vol. 2, No. 2 (Winter 1979), p. 173.

Efficient Market Hypothesis

Accounting Rule-Making in a World of Efficient Markets, *W.R. Greer, Jr. & L.E. Morrissey*, Vol. 2, No. 1 (Fall 1978), p. 49.
Efficient Capital Markets: Evidence and Implication for Financial Reporting, *T.E. Copeland*, Vol. 2, No. 1 (Fall 1978), p. 33.
[The] Role of Financial Statements in an Efficient Market, *M. Ingberman & G.H. Sorter*, Vol. 2, No. 1 (Fall 1978), p. 58.

Financial Reporting

Accounting Standards for Reporting Unincorporated Partnerships in Corporate Financial Statements, *T.E. King*, Vol. 2, No. 3 (Spring 1979), p. 209.
Efficient Capital Markets: Evidence and Implications for Financial Reporting, *T.E. Copeland*, Vol. 2, No. 1 (Fall 1978), p. 33.
[A] Note on Transfer Pricing and Industry Segment Reporting, *M. Schiff*, Vol. 2, No. 3 (Spring 1979), p. 224.
Objectives of Financial Reporting by Business Enterprises: Some Evidence of User Preference, *V. Govindarajan*, Vol. 2, No. 4 (Summer 1979), p. 339.
Replacement Costs: An Analysis of Financial Statement and Tax Policy Effects, *V.C. Lempke & J.H. Smith*, Vol. 3, No. 2 (Winter 1980), p. 147.
Reporting Concepts for the 1980s, *J. Wiesen*, Vol. 4, No. 4 (Summer 1981), p. 309.
[The] Role of Financial Statements in an Efficient Market, *M. Ingberman & G.H. Sorter*, Vol. 2, No. 1 (Fall 1978), p. 58.

[The] Tiebout Hypothesis: Implications for Municipal Financial Reporting, *K.K. Raman*, Vol. 3, No. 1 (Fall 1979), p. 31.

Financial Reporting and Stock Prices

Comment: The Effect of Replacement Cost Disclosures on Security Prices, *S.D. Grossman, S.H. Kratchman & R.B. Welker*, Vol. 4, No. 2 (Winter 1981), p. 136.

Fully Diluted Earnings per Share and Security Returns: Some Additional Evidence, *W. Kross, G. Chapman & K.H. Strand*, Vol. 4, No. 1 (Fall 1980), p. 36.

[The] Impact of Rule Making on R&D Investments of Small High-Technology Firms, *B. Horwitz & R. Kolodny*, Vol. 4, No. 2 (Winter 1981), p. 102.

Index Funds: Fad or Foe? *G.M. Frankfurter*, Vol. 1, No. 2 (Winter 1978), p. 116.

Lease Capitalization and Stock Price Stability: Implications for Accounting, *J.D. Martin, P.F. Anderson & A.J. Keown*, Vol. 2, No. 2 (Winter 1979), p. 151.

Market Inefficiencies—Opportunities for Profits, *C.M. Bidwell III & J.R. Riddle, Jr.*, Vol. 4, No. 3 (Spring 1981), p. 198.

Why Overstated Earnings Affect Stock Prices But Not the Reverse—An Important Asymmetry, *E.M. Miller*, Vol. 4, No. 1 (Fall 1980), p. 6.

Forum—Current Problems

Forum: Current Problems, Vol. 1, No. 4 (Summer 1978), p. 406.
Forum: Current Problems, Vol. 2, No. 1 (Fall 1978), p. 63.
Forum: Current Problems, Vol. 2, No. 3 (Spring 1979), p. 277.
Forum: Current Problems, Vol. 3, No. 1 (Fall 1979), p. 94.
Forum: Current Problems, Vol. 3, No. 2 (Winter 1980), p. 190.

Inflation Accounting

Comment: The Effect of Replacement Cost Disclosures on Security Prices, *S.D. Grossman, S.H. Kratchman & R.B. Welker*, Vol. 4, No. 2 (Winter 1981), p. 136.

Compensating for Inflation: Shorter Life vs. Accelerated Depreciation Methods, *D. Fried*, Vol. 4, No. 4 (Summer 1981), p. 295.

Differences in Depreciation Methods and the Analysis of Supplemental Current-Cost and Replacement-Cost Data, *V.C. Lembke & H.R. Toole*, Vol. 4, No. 2 (Winter 1981), p. 128.

[The] Evolution of Replacement Cost Accounting, *M. Ingberman*, Vol. 3, No. 2 (Winter 1980), p. 101.

General Price-Level Adjustment and Replacement Cost Accounting as Special Cases of the Index Number Problem, *A. Ovadia & J. Ronen*, Vol. 3, No. 2 (Winter 1980), p. 113.

Measurement of the Current Cost of Equivalent Productive Capacity, *S.P. Agrawal, R.C. Hallbauer & G.W. Perritt*, Vol. 3, No. 2 (Winter 1980), p. 163.

Replacement Cost and Beta: A Financial Model, *T. Cooper*, Vol. 3, No. 2 (Winter 1980), p. 138.

Replacement Costs: An Analysis of Financial Statement and Tax Policy Effect, *V.C. Lembke & J.H. Smith*, Vol. 3, No. 2 (Winter 1980), p. 147.

Interim Reports

Does Audit Involvement Affect the Quality of Interim Report Numbers? *D. Givoly, J. Ronen & A. Schiff*, Vol. 1, No. 4 (Summer 1978), p. 361.

Interim Reporting Developments: A Step Toward the Auditor-of-Record Concept, *J.W. Deitrich & C.W. Alderman*, Vol. 2, No. 4 (Summer 1979), p. 316.

[A] Replication: Does Audit Involvement Affect the Quality of Interim Report Numbers? *M.R. Alford & T.P. Edmonds*, Vol. 4, No. 3 (Spring 1981), p. 255.

Internal Controls

Consistency in Auditors' Evaluation of Internal Accounting Controls, *P.M.J. Reckers & M.E. Taylor*, Vol. 3, No. 1 (Fall 1979), p. 42.

Internal Controls: Guidelines for Management Action, *M. Fisher*, Vol. 1, No. 4 (Summer 1978), p. 349.

Lease Accounting

Lease Capitalization and Stock Price Stability: Implications for Accounting, *J.D. Martin, P.F. Anderson & A.J. Keown*, Vol. 2, No. 2 (Winter 1979), p. 151.

Leasing and the Setting of Accounting Standards: Mapping the Labyrinth, *C.R. Baker*, Vol. 3, No. 3 (Spring 1980), p. 197.
[The] Significant Role Interpretation Plays in the Implementation of SFAS No. 13, *D. Palmon & M. Kwatinetz*, Vol. 3, No. 3 (Spring 1980), p. 207.

Portfolio Management

Collectibles, Intangibles, and ERISA, *A. Zeikel*, Vol. 4, No. 2 (Winter 1981), p. 185.
Collectibles, Intangibles, and ERISA (Pt. II), *A. Zeikel*, Vol. 4, No. 3 (Spring 1981), p. 281.
Covered Options Writing for Institutional Investors, *A. Zeikel*, Vol. 3, No. 3 (Spring 1980), p. 276.
Indexed Portfolios, Vol. 1, No. 2 (Winter 1978), p. 136.
International Diversification, *A. Zeikel*, Vol. 3, No. 1 (Fall 1979), p. 87.
Investment Objectives, *A. Zeikel*, Vol. 1, No. 3 (Spring 1979), p. 249.
Pension Funds, *A. Zeikel*, Vol. 1, No. 1 (Fall 1977), p. 68.
Portfolio Management Financial Planning Models, *A. Zeikel*, Vol. 1, No. 4 (Summer 1978), p. 397.
Real Estate Equity Investing, *A. Zeikel*, Vol. 3, No. 4 (Summer 1980), p. 375.
Some Thoughts on Picking a Manager, *A. Zeikel*, Vol. 2, No. 1 (Fall 1978), p. 91.
Stock Market Fundamentals, *A. Zeikel*, Vol. 2, No. 3 (Spring 1979), p. 270.
Stock Market Prospects, *A. Zeikel*, Vol. 2, No. 4 (Summer 1979), p. 368.

Risk Management

Accounting for Losses in a Dynamic Economy, *W.H. Rabel & C.E. Hughes*, Vol. 1, No. 3 (Spring 1978), p. 283.
Taxation of Group Life Insurance, *W.H. Rabel & C.E. Hughes*, Vol 1, No. 2 (Winter 1978), p. 177.

SEC Regulation

[An] Analysis of the SEC Monitoring of Prospectuses, *T.L. Coe*, Vol. 2, No. 3 (Spring 1979), p. 244.

Reporting Concepts for the 1980s, *J. Wiesen*, Vol. 4, No. 4 (Summer 1981), p. 309.

Where Are We on Securities Disclosure After the Advisory Committee Report? *H. Kripke*, Vol. 2, No. 1 (Fall 1978), p. 4.

Taxation

Acquiring Loss Corporations: A Changing Art, *A.B. Ellentuck*, Vol. 2, No. 1 (Fall 1978), p. 81.

[The] Advanced Ruling: Does It Still Provide Valuable Tax Insurance? *A.B. Ellentuck*, Vol. 2, No. 2 (Winter 1979), p. 188.

Corporate Perks: Disclosure and Tax Considerations, *J. Wiesen & R. Eng*, Vol. 2, No. 2 (Winter 1979), p. 101.

[The] "F" Reorganization: A Unique Tax Planning Tool, *A.B. Ellentuck*, Vol. 3, No. 1 (Fall 1979), p. 83.

How Installment Sales Changes Affect Businessmen, *A.B. Ellentuck & G. Bauernfeind*, Vol. 4, No. 4 (Summer 1981), p. 372.

[The] Investment Tax Credit, *A.B. Ellentuck*, Vol. 1, No. 3 (Spring 1978), p. 242.

[The] IRS Summons Power and Its Effect on the Independent Auditor, *J.S. Horvitz & M. Hainkel*, Vol. 4, No. 2 (Winter 1981), p. 114.

[A] New Corporation? Watch Out for Foot Faults, *A.B. Ellentuck*, Vol. 1, No. 2 (Winter 1978), p. 130.

New Decision Opens Door to Tax Savings on Meals Furnished to Employees, *A.B. Ellentuck*, Vol. 3, No. 2 (Winter 1980), p. 185.

1977 Tax Comments, *A.B. Ellentuck*, Vol. 1, No. 1 (Fall 1977), p. 58.

"Perks": Recent Tax Legislation, *H. Clurman*, Vol. 2, No. 4 (Summer 1979), p. 344.

[The] Revenue Act of 1978 and How It Affects Business, *A.B. Ellentuck*, Vol. 2, No. 4 (Summer 1979), p. 357.

Tax Shelters in Today's Economy, *A.B. Ellentuck & R. Milburn*, Vol. 4, No. 1 (Fall 1980), p. 84.

Taxation of Group Life Insurance, *W.H. Rabel & C.E. Hughes*, Vol. 1, No. 2 (Winter 1978), p. 177.

Thor Decision Triggers IRS Attack on Improper Inventory Methods, *A.B. Ellentuck & G. Bauernfeind*, Vol. 3, No. 4 (Summer 1980), p. 371.

Views From Abroad

Analyzing Financial Statements in Japan, *L.P. Freitas*, Vol. 4, No. 1 (Fall 1980), p. 70.

Comparing the Economic Performance of Japan and the United States, *L.P. Freitas*, Vol. 4, No. 3 (Spring 1981), p. 270.
Financial Developments in Japan, *L.P. Freitas*, Vol. 1, No. 2 (Winter 1978), p. 155.
Investment Decision Making in Japan, *L.P. Freitas*, Vol. 4, No. 4 (Summer 1981), p. 378.
Issuing Yen Debt, *L.P. Freitas*, Vol. 2, No. 4 (Summer 1979), p. 346.
Japan's Money and Bond Markets, *L.P. Freitas*, Vol. 1, No. 4 (Summer 1978), p. 377.
Views From Abroad: Hong Kong, *S. Dawson*, Vol. 2, No. 2 (Winter 1979), p. 165.

Washington Watch

Free Trade and the ITC, *M.L. Glassman*, Vol. 1, No. 1 (Fall 1977), p. 64.
[The] Outlook for Merger Activity, *M.L. Glassman*, Vol. 1, No. 2 (Winter 1978), p. 173.